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BUREAU OF THE CENSUS

GOVERNMENTS QUARTERLY REPORT

Quarterly Summary of Federal, State, and Local Tax Revenue

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Tax collections of Federal, State, and local governments totaled \$671.1 billion during the 12 months ended with September 1983, a decrease of -.8 percent from the amount collected during the 12 months ended September 1982. Federal tax collections were \$381.3 billion, down -5.9 percent during this period. State tax collections totaled \$176.1 billion, up 7.6 percent this period, and local government taxes amounted to \$113.8 billion, an increase of 5.8 percent. Table A provides a summary by type of tax for the 12 month periods ending September 1983 and September 1982.

During the third quarter of calendar 1983, collections of Federal, State, and local taxes amounted to \$171.6 billion.

Compared to the corresponding quarter of 1982 this is an increase of 11.3 billion or 7.0 percent.

National totals, Federal, State, and local, are shown in table 1. Federal government amounts are shown in table 2 and State and local government amounts are shown in table 3.

Table 5 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 5 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table A. Twelve-Month Federal, State, and Local Tax Collections: September 1983 and 1982

Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent change
	1983	1982	
Total.....	\$671,148	\$676,327	-.8
Individual income.....	346,436	350,093	-1.0
Corporation net income.....	50,359	63,078	-20.2
Property.....	90,278	85,819	5.2
Customs, general sales and gross receipts...	76,202	70,135	8.7
Motor fuel.....	17,107	15,603	9.6
Alcoholic beverage sales.....	8,595	8,359	2.8
Tobacco product sales.....	8,340	6,683	24.8
All other.....	73,831	76,557	-3.6

Note: Because of rounding, detail may not add to totals.

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INTRODUCTION

TAX COLLECTIONS ADJUSTED FOR SEASONAL VARIATION

State and local government taxes are subject to numerous influences which affect the level of collections from quarter to quarter. Included among these are factors which affect the long-term pattern of tax revenue, such as tax rate changes, adjustments by legislation or legal rulings in the coverage of particular taxes, the imposition of a specific tax by additional governments, or general economic growth.

Over shorter time spans, tax collections are influenced by the method of tax administration and collection, as well as by institutional factors. For example, the traditional payment of property taxes late in the calendar year is reflected in the significant jump of actual property tax revenue during the fourth quarter annually. Likewise, the existence of filing dates early in the calendar year is a factor in the collection pattern of individual income taxes.

Factors such as these result in the existence of repetitive intrayear fluctuations in the collection pattern of particular taxes. Such seasonal fluctuations often make quarter-to-quarter comparisons of tax collection amounts difficult.

The process of seasonal adjustment is used to identify and remove such short-term systematic fluctuations from the quarterly figures. Long-term trend and cyclical movements, as well as irregular fluctuations, are left intact by the adjustment process. The comparison of tax collections in successive quarters is more meaningful, as the underlying long-term movement of the data are more easily observed. Similarly, any erratic or unusual short-term behavior in the tax collection pattern is more clearly revealed in the seasonally adjusted series, providing a basis for study of the causes of such behavior.

On a seasonally adjusted basis, State and local government tax collections amounted to \$77.0 billion during the third

Table B. Seasonally Adjusted State and Local Tax Collections, Third Quarter 1983 and Prior Periods

Type of tax	Seasonally adjusted collections (millions of dollars)			Percentage change, tax collections in 3d quarter 1983 from--	
	1983		1982		
	3d quarter	2d quarter	3d quarter	2d quarter 1983	3d quarter 1982
Total.....	\$77,015	\$73,389	\$68,911	4.9	11.8
Property.....	24,239	22,671	21,827	6.9	11.1
Other than property.....	52,776	50,718	47,084	4.1	12.1
General sales and gross receipts.....	18,200	17,444	15,410	4.3	18.1
Individual income.....	15,156	14,375	13,217	5.4	14.7
Corporation net income.....	3,549	3,344	3,490	6.1	1.7
Motor fuel.....	3,073	2,888	2,682	6.4	14.6
Motor vehicle and operators' licenses.	1,936	1,820	1,729	6.4	12.0
Other.....	10,862	10,847	10,556	.1	2.9
BY LEVEL OF GOVERNMENT					
State.....	46,648	44,469	41,600	4.9	12.1
Local.....	30,672	28,676	27,441	7.0	11.8

quarter of calendar 1983. This is a 4.9 percent increase from the \$73.4 billion collected during the previous quarter. Table B provides a summary of State and local tax collections adjusted to remove seasonal variation.

Table 4 presents seasonally adjusted collections for selected taxes and groups of taxes on a quarterly basis since 1979, and also shows the quarter-to-quarter percentage change for each series over the same time period.

The method used to adjust data on tax collections for seasonal variation is the X-11Q variant of the Census Method II seasonal adjustment program. A complete description of this program can be found in The X-11 Variant of the Census Method II Seasonal Adjustment Program (U.S. Bureau of Census, Technical Paper No. 15, revised 1967). Seasonal adjustment factors were developed from unadjusted data (actual tax collections) compiled in this survey from 1970 through third quarter 1983. These factors are presented in Appendix B for the period 1979 through third quarter 1983.

Seasonal factors are calculated for individual taxes and groups of taxes as well as for aggregates of State and local tax collections separately. Total adjusted tax collections are defined to equal the sum of the adjusted individual taxes and tax groups shown in Appendix B. State and local government totals are shown separately, but do not sum to National totals shown because of the method of adjustment used.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 3. The remaining 3 percent (making up 10 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1983 and State Government Finances in 1982. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1981-82.

INTRODUCTION

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Concurrent adjustment of seasonal factors is utilized in this survey. With each additional quarter of data, seasonal factors are calculated for the current quarter, and prior quarterly seasonal factors are revised as needed. Concurrent adjustment generally reduces the overall magnitude of the revisions to seasonal factors, in comparison to the once-a-year adjustment of seasonal factors utilized in other surveys.

In this survey, concurrent adjustment is particularly important because of the changing nature of the underlying data base. Seven of the nine component series of tax collections are comprised essentially of State government taxes. Changes in the reported amounts of tax collections by these respondents can occur. In addition, reporting discrepancies in the quarterly surveys often become evident when the amounts are compared to the Census Bureau's survey of fiscal year State government tax collections. Concurrent adjustment of the seasonal factors thus incorporates all changes in the underlying data base into the computation of seasonally adjusted statistics each quarter.

It should be emphasized that the method used to compute seasonal factors does not change from quarter-to-quarter. Revisions result entirely from changes to the underlying data base of the addition of new data.

The seasonally adjusted statistics are considered final (subject to no further revision) after four years.

Property tax collections since the first quarter 1978, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 71 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

This report omits the graph of seasonally adjusted and actual taxes because of technical difficulties. The next report will contain an updated version.

ACKNOWLEDGEMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplies basic data needed for the preparation of this report.

For further information concerning this report, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, D.C. 20233 (301/763-7664).

QUARTERLY TAX REPORT

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**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax:
Third Quarter 1983 and Prior Periods**

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTERS											
1983:											
3D QUARTER . . .	171 567	101 832	69 735	90 888	13 190	19 759	20 209	5 471	2 455	2 359	17 236
2D QUARTER . . .	177 566	103 306	74 260	89 792	19 108	18 727	19 931	4 021	2 226	2 079	21 682
1ST QUARTER . . .	159 461	88 050	71 411	83 987	8 534	23 024	18 255	3 759	1 935	2 058	17 909
1982:											
4TH QUARTER . . .	162 554	88 075	74 479	81 769	9 527	28 768	17 807	3 856	1 724	2 099	17 004
3D QUARTER . . .	160 277	97 994	62 283	90 296	10 003	17 861	17 142	4 023	1 779	2 204	16 969
2D QUARTER . . .	186 621	116 568	70 053	97 673	23 774	18 768	17 928	3 925	1 662	2 109	20 782
1ST QUARTER . . .	159 674	92 655	67 019	79 380	14 217	21 005	17 732	3 745	1 574	1 930	20 091
1981:											
4TH QUARTER . . .	169 755	97 908	71 847	82 744	15 084	28 185	17 333	3 910	1 668	2 116	18 715
3D QUARTER . . .	163 087	105 042	58 045	88 793	14 917	15 591	16 795	3 862	1 720	2 304	19 105
2D QUARTER . . .	190 526	125 974	64 552	96 282	31 148	15 642	16 753	3 547	1 706	2 082	23 366
1ST QUARTER . . .	147 762	85 898	61 864	70 990	15 013	18 934	16 392	3 550	1 539	2 064	19 280
1980:											
4TH QUARTER . . .	153 400	88 800	64 600	76 939	14 419	25 071	15 412	3 795	1 672	2 008	14 084
3D QUARTER . . .	143 533	91 392	52 141	76 881	15 131	14 571	14 726	3 637	1 647	2 254	14 686
2D QUARTER . . .	163 956	106 857	57 099	80 241	31 102	13 754	14 729	3 536	1 615	1 965	17 014
1ST QUARTER . . .	129 458	72 979	56 479	61 493	16 570	16 658	15 643	3 656	1 630	2 012	11 796
1979:											
4TH QUARTER . . .	139 014	79 553	59 461	68 176	15 515	23 008	14 668	3 867	1 450	2 089	10 240
3D QUARTER . . .	128 185	79 828	48 357	67 358	15 527	14 028	13 979	3 711	1 817	2 219	9 566
2D QUARTER . . .	153 716	101 389	52 327	75 347	31 298	13 088	13 902	3 721	1 553	1 942	12 865
1ST QUARTER . . .	118 380	67 237	51 143	55 051	16 022	15 422	14 276	3 767	1 447	1 946	10 449
12 MONTHS ENDING											
SEPTEMBER 1983 . . .	671 148	381 263	289 885	346 436	50 359	90 278	76 202	17 107	8 340	8 595	73 831
JUNE 1983 . . .	659 858	377 425	282 433	345 844	47 172	88 380	73 135	15 659	7 664	8 440	73 564
MARCH 1983 . . .	668 913	390 687	278 226	353 725	51 838	88 421	71 132	15 563	7 100	8 470	72 664
DECEMBER 1982 . . .	669 126	395 292	273 834	349 118	57 521	86 402	70 609	15 549	6 739	8 342	74 846
SEPTEMBER 1982 . . .	676 327	405 125	271 202	350 093	63 078	85 819	70 135	15 603	6 683	8 359	76 557
JUNE 1982 . . .	679 137	412 173	266 964	348 590	67 992	83 549	69 788	15 442	6 624	8 459	78 693
MARCH 1982 . . .	683 042	421 579	261 463	347 199	75 366	80 423	68 613	15 064	6 668	8 432	81 277
DECEMBER 1981 . . .	671 130	414 822	256 308	338 809	76 162	78 352	67 273	14 869	6 633	8 566	80 466
SEPTEMBER 1981 . . .	654 775	405 714	249 061	333 004	75 497	75 238	65 352	14 754	6 637	8 458	75 835
JUNE 1981 . . .	635 221	392 064	243 157	321 092	75 711	74 218	63 283	14 529	6 564	8 408	71 416
MARCH 1981 . . .	608 651	372 947	235 704	305 051	75 665	72 330	61 259	14 518	6 473	8 291	65 064
DECEMBER 1980 . . .	590 347	360 028	230 319	295 554	77 222	70 054	60 510	14 624	6 564	8 239	57 580
SEPTEMBER 1980 . . .	575 961	350 781	225 180	286 791	78 318	67 991	59 766	14 696	6 342	8 320	53 736
JUNE 1980 . . .	560 613	339 217	221 396	277 248	78 714	67 448	59 019	14 770	6 512	8 285	48 616
MARCH 1980 . . .	550 373	333 749	216 624	272 354	78 910	66 782	58 192	14 955	6 450	8 262	44 467
DECEMBER 1979 . . .	539 295	328 007	211 288	265 912	78 362	65 546	56 825	15 066	6 267	8 196	43 121
SEPTEMBER 1979 . . .	524 617	318 932	205 685	255 422	78 106	63 912	55 609	15 066	6 302	8 182	42 018
JUNE 1979 . . .	514 292	311 121	203 171	247 089	77 411	63 859	54 472	15 258	6 168	8 130	41 905
MARCH 1979 . . .	499 112	297 011	202 101	234 967	74 638	65 547	53 310	15 136	6 224	8 167	41 123

Note: Because of rounding, detail may not add to total.

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: Third Quarter of 1983 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverage ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTERS											
1983:											
3D QUARTER . . .	101 832	76 158	10 287	2 567	2 305	1 362	1 635	805	3 978	1 625	1 110
2D QUARTER . . .	103 306	74 197	14 499	2 304	1 175	1 137	1 286	942	4 439	1 481	1 846
1ST QUARTER . . .	88 050	70 353	5 263	1 736	1 162	1 002	1 331	715	4 011	1 402	1 075
1982:											
4TH QUARTER . . .	88 075	68 230	7 023	2 110	1 145	639	1 362	485	4 866	1 544	671
3D QUARTER . . .	97 994	77 446	7 168	2 210	1 265	685	1 491	479	4 456	1 900	894
2D QUARTER . . .	116 568	83 521	19 133	2 177	1 237	612	1 353	471	4 707	1 940	1 417
1ST QUARTER . . .	92 655	67 044	10 676	2 173	1 226	589	1 227	576	5 808	2 268	1 068
1981:											
4TH QUARTER . . .	97 908	70 100	12 230	2 357	1 222	653	1 368	549	6 784	1 883	762
3D QUARTER . . .	105 042	76 936	11 981	2 344	1 208	682	1 626	622	6 925	1 858	860
2D QUARTER . . .	125 974	82 884	26 174	2 091	1 084	638	1 342	441	8 458	1 663	1 199
1ST QUARTER . . .	85 898	60 005	11 308	1 874	1 126	606	1 368	544	6 438	1 596	1 033
1980:											
4TH QUARTER . . .	88 800	65 726	11 674	1 852	1 260	658	1 331	719	3 324	1 670	586
3D QUARTER . . .	91 392	66 236	12 387	1 951	1 213	632	1 600	688	3 968	1 829	888
2D QUARTER . . .	106 857	68 554	26 205	1 793	1 139	617	1 297	678	3 601	1 584	1 389
1ST QUARTER . . .	72 979	51 434	13 166	1 780	1 251	702	1 341	755	218	1 507	825
1979:											
4TH QUARTER . . .	79 553	57 845	12 842	1 912	1 284	495	1 447	746	926	1 469	587
3D QUARTER . . .	79 828	57 642	13 020	1 957	1 268	834	1 600	711	451	1 430	915
2D QUARTER . . .	101 389	65 172	26 810	1 967	1 246	564	1 266	653	998	1 296	1 417
1ST QUARTER . . .	67 237	46 430	12 729	1 838	1 318	555	1 322	745	522	1 360	418
1978:											
4TH QUARTER . . .	70 478	48 597	13 118	1 926	1 356	543	1 441	679	954	1 325	539
3D QUARTER . . .	72 017	50 257	12 660	1 949	1 329	735	1 553	732	624	1 367	811
2D QUARTER . . .	87 279	53 427	24 688	1 844	1 181	618	1 349	675	1 005	1 244	1 248
1ST QUARTER . . .	55 290	36 095	11 027	1 600	1 266	685	1 463	772	530	1 343	509
12 MONTHS ENDING											
SEPTEMBER 1983 . . .	381 263	288 938	37 072	8 717	5 787	4 140	5 614	2 947	17 294	6 052	4 702
JUNE 1983 . . .	377 425	290 226	33 953	8 360	4 747	3 463	5 470	2 621	17 772	6 327	4 486
MARCH 1983 . . .	390 687	299 550	38 587	8 233	4 809	2 938	5 537	2 150	18 040	6 786	4 057
DECEMBER 1982 . . .	395 292	296 241	44 000	8 670	4 873	2 525	5 433	2 011	19 837	7 652	4 050
SEPTEMBER 1982 . . .	405 125	298 111	49 207	8 917	4 950	2 539	5 439	2 075	21 755	7 991	4 141
JUNE 1982 . . .	412 173	297 601	54 020	9 051	4 893	2 536	5 574	2 218	24 224	7 949	4 107
MARCH 1982 . . .	421 579	296 964	61 061	8 965	4 740	2 562	5 563	2 188	27 975	7 672	3 889
DECEMBER 1981 . . .	414 822	289 925	61 693	8 666	4 640	2 579	5 704	2 156	28 605	7 000	3 854
SEPTEMBER 1981 . . .	405 714	285 551	61 137	8 161	4 678	2 584	5 667	2 326	25 145	6 787	3 678
JUNE 1981 . . .	392 064	274 851	61 543	7 768	4 683	2 534	5 641	2 392	22 188	6 758	3 706
MARCH 1981 . . .	372 947	260 521	61 574	7 470	4 738	2 513	5 596	2 629	17 351	6 679	3 896
DECEMBER 1980 . . .	360 028	251 950	63 432	7 376	4 863	2 609	5 569	2 840	11 111	6 590	3 688
SEPTEMBER 1980 . . .	350 781	244 069	64 600	7 436	4 887	2 446	5 685	2 865	8 713	6 389	3 689
JUNE 1980 . . .	339 217	235 475	65 233	7 442	4 942	2 648	5 685	2 890	5 196	5 990	3 716
MARCH 1980 . . .	333 749	232 093	65 838	7 616	5 049	2 595	5 654	2 865	2 593	5 702	3 744
DECEMBER 1979 . . .	328 007	227 089	65 401	7 674	5 116	2 448	5 635	2 855	2 897	5 555	3 337
SEPTEMBER 1979 . . .	318 932	217 841	65 677	7 688	5 188	2 496	5 629	2 788	2 925	5 411	3 289
JUNE 1979 . . .	311 121	210 456	65 317	7 680	5 249	2 397	5 582	2 809	3 098	5 348	3 185
MARCH 1979 . . .	297 011	198 711	63 195	7 557	5 184	2 451	5 665	2 831	3 105	5 296	3 016

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.

²Excludes occupation taxes.

QUARTERLY TAX REPORT

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**Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Third Quarter of 1983 and Prior Periods**

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax										All other
		State	Local	Individual income	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses			
QUARTERS														
1983:														
3D QUARTER . . .	69 735	43 570	26 165	14 730	2 903	19 759	17 642	3 166	1 093	724	1 681	8 037		
2D QUARTER . . .	74 260	49 887	24 373	15 595	4 609	18 727	17 627	2 846	1 089	793	1 996	10 978		
1ST QUARTER . . .	71 411	42 355	29 056	13 634	3 271	23 024	16 519	2 597	933	727	1 853	8 853		
1982:														
4TH QUARTER . . .	74 479	40 255	34 224	13 539	2 504	28 768	15 697	2 711	1 085	737	1 442	7 996		
3D QUARTER . . .	62 283	38 821	23 462	12 850	2 835	17 861	14 932	2 758	1 094	713	1 487	7 753		
2D QUARTER . . .	70 053	46 076	23 977	14 152	4 641	18 768	15 751	2 688	1 050	756	1 892	10 355		
1ST QUARTER . . .	67 019	40 277	26 742	12 336	3 541	21 005	15 559	2 519	985	703	1 889	8 482		
1981:														
4TH QUARTER . . .	71 847	38 462	33 385	12 644	2 854	28 185	14 976	2 688	1 015	748	1 317	7 420		
3D QUARTER . . .	58 045	37 383	20 662	11 857	2 936	15 591	14 451	2 654	1 038	678	1 377	7 463		
2D QUARTER . . .	64 552	44 005	20 547	13 398	4 974	15 642	14 662	2 463	1 068	740	1 707	9 898		
1ST QUARTER . . .	61 864	37 739	24 125	10 985	3 705	18 934	14 518	2 424	933	696	1 866	7 803		
1980:														
4TH QUARTER . . .	64 600	34 960	29 640	11 213	2 745	25 071	13 560	2 535	1 014	677	1 200	6 585		
3D QUARTER . . .	52 141	33 084	19 057	10 645	2 744	14 571	12 775	2 424	1 015	654	1 253	6 060		
2D QUARTER . . .	57 099	39 385	17 715	11 687	4 897	13 754	12 936	2 397	998	668	1 527	8 236		
1ST QUARTER . . .	56 479	35 253	21 226	10 059	3 404	16 658	13 863	2 405	928	671	1 906	6 585		
1979:														
4TH QUARTER . . .	59 461	32 241	27 220	10 331	2 673	23 008	12 756	2 583	955	642	1 134	5 379		
3D QUARTER . . .	48 357	30 602	17 755	9 696	2 507	14 028	12 022	2 443	983	619	1 065	4 994		
2D QUARTER . . .	52 327	35 831	16 496	10 175	4 488	13 088	11 935	2 475	989	676	1 539	6 962		
1ST QUARTER . . .	51 143	31 670	19 473	8 621	3 293	15 422	12 438	2 449	892	624	1 840	5 564		
1978:														
4TH QUARTER . . .	53 858	28 780	25 078	9 089	2 141	21 374	11 526	2 511	942	634	1 026	4 615		
3D QUARTER . . .	45 843	28 361	17 482	8 748	2 172	13 975	10 893	2 574	948	614	1 066	4 853		
2D QUARTER . . .	51 257	33 313	17 944	9 798	3 837	14 776	10 896	2 418	991	630	1 513	6 398		
1ST QUARTER . . .	47 347	28 767	18 580	7 870	2 987	14 869	10 984	2 277	899	586	1 754	5 121		
12 MONTHS ENDING														
SEPTEMBER 1983 . . .	289 885	176 067	113 818	57 498	13 287	90 278	67 485	11 320	4 200	2 981	6 972	35 864		
JUNE 1983 . . .	282 433	171 318	111 115	55 618	13 219	88 380	64 775	10 912	4 201	2 970	6 778	35 580		
MARCH 1983 . . .	278 226	167 507	110 719	54 175	13 251	88 421	62 899	10 754	4 162	2 933	6 674	34 957		
DECEMBER 1982 . . .	273 834	165 429	108 405	52 877	13 521	86 402	61 939	10 676	4 214	2 909	6 710	34 586		
SEPTEMBER . . .	271 202	163 636	107 566	51 982	13 871	85 819	61 218	10 653	4 144	2 920	6 585	34 010		
JUNE 1982 . . .	266 964	162 198	104 766	50 989	13 972	83 549	60 737	10 549	4 088	2 885	6 475	33 720		
MARCH 1982 . . .	261 463	160 127	101 336	50 235	14 305	80 423	59 648	10 324	4 106	2 869	6 290	33 263		
DECEMBER 1981 . . .	256 308	157 589	98 719	48 884	14 469	78 352	58 607	10 229	4 054	2 862	6 267	32 584		
SEPTEMBER 1981 . . .	249 061	154 087	94 974	47 453	14 360	75 238	57 191	10 076	4 053	2 791	6 150	31 749		
JUNE 1981 . . .	243 157	149 788	93 369	46 241	14 168	74 218	55 515	9 846	4 030	2 767	6 026	30 346		
MARCH 1981 . . .	235 704	145 168	90 537	44 530	14 091	72 330	53 789	9 780	3 960	2 695	5 846	28 683		
DECEMBER 1980 . . .	230 319	142 682	87 638	43 604	13 790	70 054	53 134	9 761	3 955	2 670	5 886	27 465		
SEPTEMBER 1980 . . .	225 180	139 963	85 218	42 722	13 718	67 991	52 330	9 809	3 896	2 635	5 820	26 260		
JUNE 1980 . . .	221 396	137 481	83 916	41 773	13 481	67 448	51 577	9 828	3 864	2 600	5 632	25 194		
MARCH 1980 . . .	216 624	133 927	82 697	40 261	13 072	66 782	50 576	9 906	3 855	2 608	5 644	23 920		
DECEMBER 1979 . . .	211 288	130 344	80 944	38 823	12 961	65 546	49 151	9 950	3 819	2 561	5 578	22 899		
SEPTEMBER 1979 . . .	205 685	126 883	78 802	37 581	12 429	63 912	47 921	9 878	3 806	2 553	5 470	22 135		
JUNE 1979 . . .	203 171	124 642	78 529	36 635	12 094	63 859	46 792	10 009	3 771	2 548	5 471	21 994		
MARCH 1979 . . .	202 101	122 124	79 977	36 256	11 443	65 547	45 753	9 952	3 773	2 502	5 445	21 430		
DECEMBER 1978 . . .	198 305	119 221	79 084	35 505	11 137	64 994	44 299	9 780	3 780	2 464	5 359	20 987		
SEPTEMBER 1978 . . .	196 959	116 081	80 878	34 309	10 919	67 294	42 698	9 673	3 763	2 431	5 263	20 609		
JUNE 1978 . . .	192 285	112 966	79 319	33 211	10 711	66 006	41 458	9 544	3 770	2 394	5 149	20 042		
MARCH 1978 . . .	186 935	108 843	78 092	31 435	10 146	65 185	40 219	9 467	3 724	2 359	5 040	19 360		

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1981-82. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than one percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

Table 4. National Totals of State and Local Tax Revenue, Adjusted for Seasonal Variations, by Level of Government and by Type of Tax: Third Quarter of 1983 and Prior Periods

Period	Total	Level of tax-imposing government		Type of tax							
		State ¹	Local ¹	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other	
AMOUNT (MILLIONS OF DOLLARS)											
QUARTERS											
1983:											
3D QUARTER . . .	77 015	46 648	30 672	24 239	18 200	3 073	15 156	3 549	1 936	10 862	
2D QUARTER . . .	73 389	44 469	28 676	22 671	17 444	2 888	14 375	3 344	1 820	10 847	
1ST QUARTER . . .	71 314	42 561	28 546	22 890	16 103	2 707	14 379	3 185	1 511	10 539	
1982:											
4TH QUARTER . . .	69 066	42 396	26 771	21 266	15 778	2 642	13 607	3 212	1 776	10 785	
3D QUARTER . . .	68 911	41 600	27 441	21 827	15 410	2 682	13 217	3 490	1 729	10 556	
2D QUARTER . . .	69 471	41 088	28 255	22 746	15 612	2 727	13 047	3 362	1 729	10 248	
1ST QUARTER . . .	66 832	40 390	26 301	20 926	15 134	2 620	13 012	3 433	1 524	10 183	
1981:											
4TH QUARTER . . .	66 671	40 558	26 102	20 882	15 052	2 622	12 705	3 673	1 627	10 110	
3D QUARTER . . .	64 111	40 120	24 118	18 963	14 931	2 587	12 211	3 653	1 626	10 140	
2D QUARTER . . .	63 276	39 235	24 179	18 882	14 565	2 495	12 330	3 591	1 559	9 854	
1ST QUARTER . . .	61 746	37 718	23 905	19 104	14 065	2 516	11 597	3 559	1 478	9 427	
1980:											
4TH QUARTER . . .	60 061	36 960	23 070	18 466	13 647	2 477	11 265	3 558	1 498	9 150	
3D QUARTER . . .	57 751	35 563	22 225	17 695	13 202	2 364	10 987	3 457	1 514	8 532	
2D QUARTER . . .	55 742	35 097	20 781	16 471	12 880	2 424	10 729	3 528	1 390	8 320	
1ST QUARTER . . .	56 468	35 079	21 274	17 114	13 378	2 494	10 620	3 222	1 474	8 166	
1979:											
4TH QUARTER . . .	55 305	34 221	21 056	16 824	12 862	2 534	10 376	3 507	1 444	7 758	
3D QUARTER . . .	53 718	32 973	20 709	17 026	12 435	2 386	10 063	3 208	1 327	7 273	
2D QUARTER . . .	51 072	31 891	19 270	15 488	11 934	2 493	9 295	3 227	1 401	7 234	
1ST QUARTER . . .	51 256	31 304	19 798	16 216	11 918	2 544	9 090	3 061	1 373	7 054	
PERCENT CHANGE FROM PREVIOUS QUARTER											
1983:											
3D QUARTER . . .	4.9	4.9	7.0	6.9	4.3	6.4	5.4	6.1	6.4	.1	
2D QUARTER . . .	2.9	4.5	.5	-1.0	8.3	6.7	-	5.0	20.4	2.9	
1ST QUARTER . . .	3.3	.4	6.6	7.6	2.1	2.5	5.7	-.8	-14.9	-2.3	
1982:											
4TH QUARTER2	1.9	-2.4	-2.6	2.4	-1.5	3.0	-8.0	2.7	2.2	
3D QUARTER . . .	-.8	1.2	-2.9	-4.0	-1.3	-1.6	1.3	3.8	-	3.0	
2D QUARTER . . .	3.9	1.7	7.4	8.7	3.2	4.1	.3	-2.1	13.4	.6	
1ST QUARTER2	-.4	.8	.2	.5	-.1	2.4	-6.5	-6.3	.7	
1981:											
4TH QUARTER . . .	4.0	1.1	8.2	10.1	.8	1.3	4.0	.5	.1	-.3	
3D QUARTER . . .	1.3	2.3	-.3	.4	2.5	3.7	-1.0	1.7	4.3	2.9	
2D QUARTER . . .	2.5	4.0	1.1	-1.2	3.6	-.8	6.3	.9	5.4	4.5	
1ST QUARTER . . .	2.8	2.0	3.6	3.5	3.1	1.6	2.9	-	-1.4	3.0	
1980:											
4TH QUARTER . . .	4.0	3.9	3.8	4.4	3.4	4.8	2.5	2.9	-1.1	7.3	
3D QUARTER . . .	3.6	1.3	7.0	7.4	2.5	-2.5	2.4	-2.0	9.0	2.5	
2D QUARTER . . .	-1.3	.1	-2.3	-3.8	-3.7	-2.8	1.0	9.5	-5.7	1.9	
1ST QUARTER . . .	2.1	2.5	1.0	1.7	4.0	-1.6	2.3	-8.1	2.1	5.3	
1979:											
4TH QUARTER . . .	3.0	3.8	1.7	-1.2	3.4	6.2	3.1	9.3	8.8	6.7	
3D QUARTER . . .	5.2	3.4	7.4	9.9	4.2	-4.3	8.3	-.6	-5.3	.5	
2D QUARTER . . .	-.4	1.8	-2.7	-4.4	.1	-2.0	2.3	5.4	2.0	2.6	
1ST QUARTER . . .	2.9	1.9	3.3	5.1	2.5	3.1	-.5	7.3	2.1	1.8	

¹ Represents zero.

¹ Total tax collections are obtained by summing the seasonally adjusted collections by type of tax. State and local government adjusted tax collections, when summed, differ slightly from the totals shown. This results from differences in the level of precision used during computation as well as from the seasonal adjustment method applied.

Table 5. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1983
and Prior Periods

(Dollar amounts in millions)

Area	Area popula- tion, 1980 ¹	Collections, 12 months ended September			Area	Area popula- tion, 1980 ¹	Collections, 12 months ended September		
		1983	1982	Percent change			1983	1982	Percent change
ALABAMA									
JEFFERSON COUNTY	671 197	112.5	79.5	+41.5	POLK COUNTY	303 170	163.1	183.7	-11.2
MOBILE COUNTY	364 379	51.0	43.3	17.8	KANSAS				
ARIZONA									
MARICOPA COUNTY	1 508 030	(NA)	433.6	(NA)	SEDWICK COUNTY	366 531	172.1	161.0	6.9
PIMA COUNTY	531 263	190.4	188.3	1.1	KENTUCKY				
ARKANSAS									
PULASKI COUNTY	340 613	82.3	70.2	17.2	JEFFERSON COUNTY	684 793	162.4	153.9	5.5
CALIFORNIA									
ALAMEDA COUNTY	1 105 379	351.2	311.2	12.9	LOUISIANA				
CONTRA COSTA COUNTY	657 252	309.9	277.3	11.8	EAST BATON ROUGE PARISH	366 164	30.5	48.2	+36.7
FRESNO COUNTY	515 013	173.0	157.4	9.9	JEFFERSON PARISH	454 592	85.3	77.6	9.9
KERN COUNTY	403 089	257.8	259.7	2.8	ORLEANS PARISH	557 482	106.8	95.1	12.3
LOS ANGELES COUNTY	7 477 657	(NA)	2 148.4	(NA)	MARYLAND				
MONTEREY COUNTY	290 444	96.9	89.7	8.0	ANNE ARUNDEL COUNTY	370 775	102.5	109.9	-6.7
ORANGE COUNTY	1 931 570	801.5	622.8	28.7	BALTIMORE CITY	786 775	289.0	240.7	20.1
RIVERSIDE COUNTY	663 923	261.3	225.1	16.1	BALTIMORE COUNTY	655 615	239.4	212.8	12.5
SACRAMENTO COUNTY	783 381	219.3	210.9	4.0	MONTGOMERY COUNTY	579 053	412.7	354.4	16.5
COLORADO									
SAN BERNARDINO COUNTY	893 157	284.4	251.3	13.2	PRINCE GEORGES COUNTY	665 071	359.1	213.8	+68.0
SAN DIEGO COUNTY	1 861 846	617.3	567.9	8.7	MASSACHUSETTS				
SAN FRANCISCO COUNTY	678 974	270.7	239.0	13.3	BRISTOL COUNTY	474 641	171.0	177.3	-3.6
SAN JOAQUIN COUNTY	347 342	108.5	100.2	8.3	ESSEX COUNTY	633 632	343.2	336.0	2.1
SAN MATEO COUNTY	588 164	300.9	257.9	16.7	HAMPDEN COUNTY	443 018	148.6	159.7	-7.0
SANTA BARBARA COUNTY	298 660	114.6	103.2	11.0	MIDDLESEX COUNTY	1 367 034	802.6	786.2	2.1
SANTA CLARA COUNTY	1 295 071	564.1	516.5	9.2	NORFOLK COUNTY	606 587	405.4	387.8	4.5
VENTURA COUNTY	529 899	(NA)	190.5	(NA)	PLYMOUTH COUNTY	405 437	170.2	200.3	-15.0
CONNECTICUT									
FAIRFIELD COUNTY	807 143	621.8	538.8	15.4	SUFFOLK COUNTY	650 142	(NA)	(NA)	(NA)
HARTFORD COUNTY	807 766	562.6	488.2	15.2	WORCESTER COUNTY	646 352	233.5	267.4	-12.7
NEW HAVEN COUNTY	761 337	445.9	412.8	8.0	MICHIGAN				
DELAWARE									
NEW CASTLE COUNTY	398 115	89.9	118.8	+24.3	GENESEE COUNTY	450 449	262.5	227.7	15.3
DISTRICT OF COLUMBIA									
WASHINGTON, D.C.	637 651	374.9	354.8	5.7	INGHAM COUNTY	272 437	174.5	148.8	17.3
FLORIDA									
BROWARD COUNTY	1 014 043	540.4	467.7	15.5	KENT COUNTY	444 506	242.2	195.6	23.8
DADE COUNTY	1 625 979	802.2	747.9	7.3	MACOMB COUNTY	694 600	504.0	429.0	17.5
DUVAL COUNTY	570 981	123.1	149.9	+2-17.9	OAKLAND COUNTY	1 011 793	826.0	768.0	7.6
HILLSBOROUGH COUNTY	646 960	65.6	191.9	+2-65.8	WASHTENAW COUNTY	264 748	225.2	199.0	13.2
ORANGE COUNTY	471 660	159.2	151.3	5.2	WAYNE COUNTY	2 337 240	1 206.5	1 171.7	3.0
PALM BEACH COUNTY	573 125	147.6	311.6	+2-52.6	MISSOURI				
PINELLAS COUNTY	728 409	242.6	229.6	5.7	JACKSON COUNTY	629 180	276.3	235.3	17.4
POLK COUNTY	321 652	83.5	81.0	3.1	ST LOUIS CITY	453 085	91.7	90.1	1.8
GEORGIA									
DE KALB COUNTY	483 024	180.7	162.0	11.5	ST LOUIS COUNTY	974 815	427.9	397.2	7.7
FULTON COUNTY	589 904	387.9	342.8	13.2	NEBRASKA				
HAWAII									
HONOLULU COUNTY	762 874	210.4	193.6	8.7	DOUGLAS COUNTY	397 884	200.8	184.8	8.7
ILLINOIS									
COOK COUNTY	5 253 190	2 951.3	3 356.6	+2-12.1	NEVADA				
DU PAGE COUNTY	658 177	452.4	388.2	16.5	CLARK COUNTY	461 816	80.4	123.2	+34.7
KANE COUNTY	278 405	131.9	126.5	4.3	NEW JERSEY				
LAKE COUNTY	440 372	279.2	257.1	8.6	BERGEN COUNTY	845 385	654.7	607.8	7.7
ST CLAIR COUNTY	265 469	56.4	59.6	+5.4	BURLINGTON COUNTY	362 542	172.1	155.7	10.5
WILL COUNTY	324 460	163.4	227.1	+2-28.0	CAMDEN COUNTY	471 650	271.6	246.3	10.3
INDIANA									
ALLEN COUNTY	294 335	97.4	90.6	7.5	ESSEX COUNTY	850 451	521.3	498.2	4.6
LAKE COUNTY	522 965	224.3	216.3	3.7	HUDSON COUNTY	556 972	289.1	276.6	4.5
MARION COUNTY	765 233	(NA)	(NA)	(NA)	MERCER COUNTY	307 863	201.8	191.7	5.3
					MIDDLESEX COUNTY	595 893	411.4	368.9	11.5
					MONMOUTH COUNTY	503 173	337.9	307.6	9.9
					MORRIS COUNTY	407 630	328.9	306.6	7.3
					OCEAN COUNTY	346 038	234.6	209.7	11.9
					PASSAIC COUNTY	447 585	220.1	207.2	6.2
					UNION COUNTY	504 094	340.7	309.9	9.9

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 5. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1983 and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popula- tion, 1980 ¹	Collections, 12 months ended September			Area	Area popula- tion, 1980 ¹	Collections, 12 months ended September		
		1983	1982	Percent change			1983	1982	Percent change
NEW MEXICO									
BERNALILLO COUNTY	419 700	90.9	94.5	-3.8	PENNSYLVANIA--CONTINUED				
NEW YORK					LUZERNE COUNTY	343 079	62.9	62.6	.5
ALBANY COUNTY	285 909	135.5	123.6	9.6	MONTGOMERY COUNTY	643 621	307.4	297.6	3.3
ERIE COUNTY	1 015 472	550.6	486.3	9.1	PHILADELPHIA COUNTY	1 688 210	427.2	431.1	-9
MONROE COUNTY	702 238	413.6	432.0	-4.3	WESTMORELAND COUNTY	392 294	124.8	115.6	8.0
NASSAU COUNTY	1 321 582	1 547.9	1 382.2	12.0	YORK COUNTY	312 963	80.3	76.8	4.6
NEW YORK CITY	7 071 030	(NA)	3 575.4	(NA)	RHODE ISLAND				
ONEIDA COUNTY	253 466	144.3	126.0	14.5	PROVIDENCE COUNTY	571 349	289.0	275.0	5.1
ONONDAGA COUNTY	463 324	285.8	241.3	18.4	SOUTH CAROLINA				
SUFFOLK COUNTY	1 284 231	1 582.7	1 329.0	19.1	CHARLESTON COUNTY	277 308	83.5	82.0	1.8
WESTCHESTER COUNTY	866 599	950.7	864.4	10.0	GREENVILLE COUNTY	287 913	80.2	75.3	6.5
NORTH CAROLINA									
GUILFORD COUNTY	317 154	100.6	98.5	2.1	RICHLAND COUNTY	267 823	(NA)	(NA)	(NA)
MECKLENBURG COUNTY	404 270	167.8	155.3	8.0	TENNESSEE				
WAKE COUNTY	300 833	97.5	90.9	7.3	DAVIDSON COUNTY	477 811	129.3	123.3	4.9
OHIO									
CUYAHOGA COUNTY	1 498 295	734.4	691.9	6.1	HAMILTON COUNTY	287 740	85.3	77.6	9.9
FRANKLIN COUNTY	869 109	231.6	321.5	² -28.0	KNOX COUNTY	319 694	85.3	77.8	9.6
HAMILTON COUNTY	873 136	(NA)	366.9	(NA)	SHELBY COUNTY	777 113	234.5	254.5	-7.9
LORAIN COUNTY	274 909	135.7	88.4	253.5	TEXAS				
LUCAS COUNTY	471 741	194.1	208.8	-7.0	BEXAR COUNTY	988 800	226.5	217.0	4.4
MAHONING COUNTY	289 487	79.9	75.5	5.8	DALLAS COUNTY	1 556 549	800.5	696.5	14.9
MONTGOMERY COUNTY	571 697	219.8	204.9	7.3	EL PASO COUNTY	479 899	124.0	117.6	5.4
STARK COUNTY	378 823	117.8	108.1	9.0	HARRIS COUNTY	2 409 544	1 385.3	1 210.0	14.5
SUMMIT COUNTY	524 472	221.8	194.2	14.2	TARRANT COUNTY	860 880	212.1	184.8	14.8
OKLAHOMA									
OKLAHOMA COUNTY	568 933	139.5	119.2	17.0	TRAVIS COUNTY	419 335	178.9	156.8	14.1
TULSA COUNTY	470 593	135.2	122.4	10.5	UTAH				
OREGON									
MULTNOMAH COUNTY	562 640	355.2	316.0	12.4	SALT LAKE COUNTY	619 066	225.5	214.2	5.3
PENNSYLVANIA									
ALLEGHENY COUNTY	1 450 085	628.7	614.3	2.3	VIRGINIA				
BERKS COUNTY	312 509	87.3	81.3	7.4	FAIRFAX COUNTY	596 901	421.1	393.8	6.9
BUCKS COUNTY	479 211	257.7	226.8	13.6	NORFOLK CITY	266 979	72.0	56.7	227.0
CHESTER COUNTY	316 660	92.6	83.4	11.0	WASHINGTON				
DELAWARE COUNTY	555 007	185.6	188.3	-2.5	KING COUNTY	1 269 749	509.7	437.7	16.4
ERIE COUNTY	279 780	102.1	90.3	13.1	PIERCE COUNTY	485 643	135.3	119.2	13.5
LANCASTER COUNTY	362 346	63.2	50.3	25.6	SNOHOMISH COUNTY	337 016	107.4	90.7	18.4
LEHIGH COUNTY	273 582	105.8	108.1	-2.1	SPOKANE COUNTY	341 835	85.4	74.9	14.0
WISCONSIN									
DANE COUNTY					DANE COUNTY	323 545	169.7	160.0	6.1
MILWAUKEE COUNTY					MILWAUKEE COUNTY	964 988	581.6	537.5	8.2
WAUKESHA COUNTY					WAUKESHA COUNTY	280 326	170.1	160.0	6.3

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations".

NA Not available.

¹Population data are from the 1980 Decennial Census.²Reflects change in collection cycle.

Table 6. Collections of Selected State Taxes, Third Quarter of 1983 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	3d quarter 1983 (thousand dollars)	12-month periods			3d quarter 1983 (thousand dollars)	12-month periods		
		Year ended September 1983 (thousand dollars)	Percent change from--			Year ended September 1983 (thousand dollars)	Year ended June 1983	Year ended Sept. 1982
UNITED STATES, TOTAL ²	43 569 818	176 066 684	2.8	7.6	14 072 042	55 469 556	3.7	9.6
ALABAMA	596 678	2 401 851	1.5	9.5	172 239	659 661	1.9	4.8
ALASKA	315 543	1 860 684	-8.7	-24.0	(X)	(X)	(X)	(X)
ARIZONA	506 819	2 130 718	3.5	13.0	247 189	902 921	6.8	14.2
ARKANSAS	356 708	1 359 808	2.1	7.1	120 539	447 850	2.4	7.0
CALIFORNIA	5 690 147	22 745 952	2.2	4.4	1 880 150	7 946 570	2.3	5.9
COLORADO	538 733	1 814 424	3.8	7.2	192 277	650 648	5.9	5.3
CONNECTICUT	567 095	2 625 362	2.7	10.4	313 679	1 149 876	4.1	12.6
DELAWARE	143 787	645 802	1.4	7.7	(X)	(X)	(X)	(X)
FLORIDA	1 558 054	6 329 234	2.1	10.0	887 408	3 423 903	2.4	15.2
GEORGIA	870 816	3 576 984	1.5	7.9	317 910	1 218 835	3.0	10.3
HAWAII	316 164	1 167 033	1.4	8.2	151 498	601 475	.1	3.7
IDAHO	161 623	645 355	3.4	10.1	63 658	190 019	14.9	29.9
ILLINOIS	1 957 373	7 568 712	1.7	7.9	630 037	2 425 090	1.3	3.5
INDIANA	896 800	3 404 658	6.4	12.3	454 000	1 625 890	6.8	9.5
IOWA	593 194	2 172 711	7.6	7.9	185 384	629 147	9.9	21.3
KANSAS	401 038	1 626 836	3.7	12.0	129 627	511 030	2.5	8.4
KENTUCKY	654 555	2 638 957	1.2	3.2	183 997	702 444	.3	1.2
LOUISIANA	716 283	2 985 173	-.4	-3.1	236 340	860 523	1.6	-7.1
MAINE	217 910	811 611	4.4	9.9	83 719	281 612	4.2	11.9
MARYLAND	694 653	3 532 192	1.8	7.5	155 145	883 687	2.2	10.0
MASSACHUSETTS	1 291 304	5 288 525	2.6	8.7	296 710	1 101 288	4.8	18.0
MICHIGAN	2 293 162	7 064 738	7.4	11.5	584 934	1 993 033	5.2	6.7
MINNESOTA	1 158 210	4 505 155	4.3	15.7	274 289	1 063 325	7.1	19.6
MISSISSIPPI	424 741	1 539 621	-.2	-.3	207 664	767 443	.9	-.7
MISSOURI	671 858	2 768 640	4.9	19.7	317 324	1 092 488	10.9	30.6
MONTANA	110 044	516 810	.6	1.5	(X)	(X)	(X)	(X)
NEBRASKA	255 599	1 009 392	2.3	15.3	90 208	361 652	1.3	19.1
NEVADA	207 595	802 106	4.1	5.4	101 364	378 378	2.7	-1.3
NEW HAMPSHIRE	74 487	338 724	2.8	2.7	(X)	(X)	(X)	(X)
NEW JERSEY	1 728 567	6 373 604	4.1	12.4	482 896	1 777 243	7.1	26.8
NEW MEXICO	313 326	1 161 595	-.4	-4.1	131 165	485 989	1.2	-7.2
NEW YORK ⁴	4 420 052	17 356 945	4.1	13.5	942 482	3 655 027	2.5	10.3
NORTH CAROLINA	1 069 334	4 121 716	2.4	7.3	230 432	857 210	3.8	9.3
NORTH DAKOTA	186 426	589 504	12.2	11.0	65 662	176 611	20.7	20.9
OHIO	1 597 164	7 029 766	4.2	19.4	568 816	2 090 364	4.3	13.8
OKLAHOMA	636 290	2 614 455	-1.1	-4.6	100 716	397 434	-2.9	-17.0
OREGON	398 513	1 706 509	-4.2	2.5	(X)	(X)	(X)	(X)
PENNSYLVANIA	1 825 857	8 774 302	3.2	6.3	627 432	2 558 691	8.2	14.6
RHODE ISLAND	172 559	749 445	3.1	7.5	60 635	221 121	4.4	9.6
SOUTH CAROLINA	584 548	2 154 126	2.2	8.0	198 281	716 602	3.6	10.1
SOUTH DAKOTA	87 255	328 177	3.2	4.8	42 721	170 337	.3	-.8
TENNESSEE	592 116	2 289 488	1.9	5.7	321 589	1 202 574	2.2	6.1
TEXAS	2 128 869	9 044 907	.7	.8	849 457	3 310 487	-.1	-4.6
UTAH	251 767	1 022 812	3.9	7.9	99 815	399 471	2.1	3.0
VERMONT	94 628	369 209	3.2	10.0	18 764	71 135	6.6	38.9
VIRGINIA	957 770	3 692 216	4.2	11.9	204 143	748 939	3.8	10.5
WASHINGTON	724 969	4 305 870	6.7	24.9	406 572	2 702 277	9.1	44.5
WEST VIRGINIA	422 089	1 523 673	4.2	2.3	187 247	748 508	.6	-5.4
WISCONSIN	842 308	4 238 439	.6	4.5	212 949	1 132 736	2.2	13.4
WYOMING	294 438	742 158	-.4	-4.8	42 979	178 012	-.4.9	-21.6
EXHIBIT: DISTRICT OF COLUMBIA	503 250	1 315 078	1.8	6.0	73 587	281 343	3.5	8.7

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 6. Collections of Selected State Taxes, Third Quarter of 1983 and Prior Periods—Continued

State	Motor fuel sales					Tobacco product sales					
	3d quarter 1983 (thousand dollars)	12-month periods		3d quarter 1983 (thousand dollars)	12-month periods		3d quarter 1983 (thousand dollars)	12-month periods			
		Year ended September 1983 (thousand dollars)	Percent change from--		Year ended June 1983	Year ended Sept. 1982		Year ended September 1983 (thousand dollars)	Percent change from--	Year ended June 1983	Year ended Sept. 1982
UNITED STATES, TOTAL ²	3 127 163	11 173 509	3.7	6.1	1 048 654	4 032 625	-.2	.9			
ALABAMA	62 901	240 850	1.6	2.3	17 184	68 227	-2.0	-2.5			
ALASKA	7 311	31 767	-9.6	-12.2	1 372	5 131	-3.0	-12.5			
ARIZONA	44 172	160 024	5.4	27.4	10 083	41 662	-1.3	1.1			
ARKANSAS	36 060	132 874	1.3	1.4	15 717	56 723	2.7	8.8			
CALIFORNIA	372 498	1 084 688	16.5	29.7	69 078	267 523	2.0	-3.3			
COLORADO	48 890	151 007	5.7	5.6	9 621	36 345	-1.6	-3.5			
CONNECTICUT	50 049	170 585	6.7	13.9	22 670	76 892	4.4	3.0			
DELAWARE	6 195	45 251	2.6	28.9	2 731	12 215	-1.0	-.8			
FLORIDA	160 269	509 888	12.4	18.1	67 110	274 235	-.4	1.0			
GEORGIA	93 335	356 280	.8	1.7	14 309	84 640	-1.1	.8			
HAWAII..	8 545	33 427	-1.0	-.1	4 600	18 455	4.8	26.2			
IDAHO.	24 229	80 938	4.7	29.2	2 754	10 099	-2.7	12.4			
ILLINOIS	105 877	375 677	3.9	3.6	44 658	171 426	-1.1	-3.4			
INDIANA.	84 900	319 626	.8	5.8	20 800	77 431	-1.5	-4.6			
IOWA	52 096	191 662	1.7	2.3	15 347	59 480	-2.0	-5.8			
KANSAS	36 352	120 847	4.9	3.6	12 278	36 905	10.2	9.4			
KENTUCKY	53 128	200 302	1.3	.5	4 164	19 368	-3.9	-7.5			
LOUISIANA.	47 271	188 676	.1	-2.2	14 997	59 773	-3.0	-8.5			
MAINE.	23 244	64 277	15.9	28.6	6 939	24 213	.9	-.5			
MARYLAND	67 338	241 609	3.5	19.1	13 113	67 052	-2.3	-2.5			
MASSACHUSETTS.	70 253	255 312	2.0	-6.3	43 891	148 619	4.0	2.2			
MICHIGAN	130 749	456 564	4.6	7.6	34 129	126 888	-.3	-6.2			
MINNESOTA.	88 780	278 096	6.1	7.3	22 570	83 988	-1.2	-5.0			
MISSISSIPPI.	49 636	137 309	2.5	11.5	8 583	34 388	1.9	-2.5			
MISSOURI	49 581	191 852	-1.3	3.2	21 405	79 851	2.4	25.1			
MONTANA.	19 745	54 927	12.4	14.0	3 338	11 537	3.4	2.3			
NEBRASKA	34 004	121 307	1.3	-2.1	7 602	29 436	-1.7	8.7			
NEVADA	19 238	64 651	5.0	7.2	3 702	14 442	1.0	8.0			
NEW HAMPSHIRE.	14 496	61 847	1.4	1.8	7 869	26 310	3.1	1.0			
NEW JERSEY	76 191	291 466	.9	.6	55 744	212 273	-1.1	12.2			
NEW MEXICO	29 337	100 584	7.6	13.9	4 065	14 831	-1.3	-2.1			
NEW YORK	91 962	422 514	-3.7	-5.5	116 777	386 765	7.6	15.8			
NORTH CAROLINA	98 208	378 907	-.1	1.0	4 324	16 931	-3.3	-6.4			
NORTH DAKOTA	19 466	45 693	23.5	20.0	3 722	11 518	9.8	17.0			
OHIO	156 347	590 782	.4	4.4	49 129	185 618	-1.5	-4.9			
OKLAHOMA	35 116	129 340	.2	-6.1	21 302	83 581	-1.8	-5.1			
OREGON	26 798	97 157	-	3.3	8 458	53 165	-14.2	-4.3			
PENNSYLVANIA	134 759	556 686	-.3	-.6	64 490	248 137	-1.0	-2.5			
RHODE ISLAND	12 232	45 983	3.3	-1.4	7 680	29 326	.1	4.9			
SOUTH CAROLINA	61 093	216 772	1.3	-2.0	7 494	28 974	-2.3	-4.0			
SOUTH DAKOTA	15 514	53 304	-1.4	-4.0	2 773	10 568	-2.8	-4.6			
TENNESSEE.	75 492	284 805	.7	1.9	19 352	76 937	-1.8	-2.6			
TEXAS	138 859	504 165	4.2	3.4	86 369	345 287	-1.7	-1.4			
UTAH	22 036	86 574	.8	3.4	3 012	12 988	-2.0	9.0			
VERMONT.	9 282	31 119	10.6	21.4	3 153	10 005	4.6	.9			
VIRGINIA	67 984	319 932	-.1	-1.2	4 555	17 180	-2.2	-4.3			
WASHINGTON	88 644	271 725	13.0	10.2	18 481	101 653	-1.7	1.0			
WEST VIRGINIA.	39 012	116 261	12.7	19.5	9 248	35 743	-1.9	-5.2			
WISCONSIN.	58 851	268 582	-6.6	-7.3	34 599	122 853	-8.8	-2.6			
WYOMING.	8 838	39 038	.4	-4.7	1 313	5 038	-4.9	-15.5			
EXHIBIT: DISTRICT OF COLUMBIA	6 461	23 402	2.0	8.4	2 785	9 815	-2.2	-6.4			

See footnotes at end of table.

Table 6. Collections of Selected State Taxes, Third Quarter of 1983 and Prior Periods—Continued

State	Alcoholic beverage sales				Individual income			
	3d quarter 1983 (thousand dollars)	12-month periods			3d quarter 1983 (thousand dollars)	12-month periods		
		Year ended September 1983 (thousand dollars)	Percent change from--	Year ended June 1983	Year ended Sept. 1982	Year ended September 1983 (thousand dollars)	Percent change from--	Year ended June 1983
UNITED STATES, TOTAL ²	666 802	2 762 418	.2	1.1	13 419 789	51 511 258	3.6	11.3
ALABAMA	13 345	88 368	-14.6	-15.3	157 163	622 071	3.2	29.3
ALASKA	2 520	9 065	-7.6	-10.2	218	1 393	-9.5	-16.2
ARIZONA	2 973	21 375	-9.9	-8.4	96 519	474 590	.7	9.1
ARKANSAS	7 087	25 404	4.2	8.5	104 418	401 421	3.4	11.3
CALIFORNIA	34 025	136 793	.5	-1.1	2 002 329	7 778 256	1.7	2.6
COLORADO	6 574	24 823	1.2	8.0	213 033	679 375	2.9	320.0
CONNECTICUT	7 358	26 952	2.7	2.0	6 567	187 354	2.0	335.5
DELAWARE	1 119	5 066	-.9	-	82 654	322 334	2.7	10.2
FLORIDA	78 239	324 868	2.6	4.2	(X)	(X)	(X)	(X)
GEORGIA	27 763	103 385	1.5	4.3	327 286	1 346 355	.3	11.4
HAWAII	2 100	9 289	-.1	5.6	107 922	356 746	2.8	23.7
IDAHO	2 214	8 980	11.0	22.6	46 531	223 476	-2.3	1.0
ILLINOIS	18 655	73 315	-.1	-4.9	644 659	2 329 276	5.8	4.4
INDIANA	8 300	33 614	-1.0	-1.8	237 400	920 079	12.3	227.7
IOWA	4 591	16 781	.3	2.9	175 926	736 748	1.7	1.4
KANSAS	10 094	35 855	3.6	3.3	128 461	551 338	3.9	17.7
KENTUCKY	13 015	49 383	-	94.0	185 438	659 061	1.8	4.2
LOUISIANA	14 615	55 364	-	-3.0	79 409	215 830	-1.4	-4.0
MAINE	8 310	28 495	1.8	-.2	65 711	243 673	3.3	11.6
MARYLAND	4 897	29 061	.3	-.3	268 394	1 478 524	1.4	7.5
MASSACHUSETTS	21 789	83 319	.7	-2.2	615 772	2 542 624	2.8	8.3
MICHIGAN	25 597	96 750	.6	.5	1 038 594	2 567 038	14.6	20.7
MINNESOTA	14 320	53 295	-.4	-2.3	557 734	2 052 758	3.8	26.8
MISSISSIPPI	8 626	33 605	-1.0	-1.1	61 690	206 362	3.3	9.7
MISSOURI	6 077	24 309	.3	-2.0	172 258	873 898	-1.3	13.5
MONTANA	3 087	15 039	-.2	.2	33 169	154 583	1.8	12.1
NEBRASKA	3 326	13 846	.5	-1.0	80 536	293 142	4.4	25.5
NEVADA	3 422	12 272	9.7	10.4	(X)	(X)	(X)	(X)
NEW HAMPSHIRE	2 258	6 440	7.5	14.3	384	16 849	.7	11.6
NEW JERSEY	14 333	59 819	.2	.4	385 872	1 513 622	5.0	14.0
NEW MEXICO	4 864	17 527	2.2	4.3	29 731	23 088	38.9	199.8
NEW YORK	42 465	153 391	4.9	5.9	2 197 999	8 755 072	3.0	10.8
NORTH CAROLINA	31 536	117 409	.4	.6	468 474	1 606 068	3.6	8.9
NORTH DAKOTA	1 740	6 503	1.2	-.8	6 809	37 219	5.9	10.4
OHIO	18 494	70 911	.8	.1	558 849	2 177 844	10.4	62.5
OKLAHOMA	10 701	38 227	-.6	-15.0	161 359	657 384	.9	-.9
OREGON	2 836	10 519	-.6	-3.1	256 358	1 120 504	-5.2	6.7
PENNSYLVANIA	24 420	135 234	-.1	-4.8	511 536	2 108 053	3.1	4.8
RHODE ISLAND	2 072	7 726	1.5	3.3	71 354	272 958	4.5	22.6
SOUTH CAROLINA	18 053	94 584	-6.7	3.2	228 637	737 515	2.6	11.3
SOUTH DAKOTA	2 040	8 862	-7.2	-1.4	(X)	(X)	(X)	(X)
TENNESSEE	14 321	57 982	-.4	.7	2 265	52 471	.6	16.6
TEXAS	69 420	276 135	1.3	-1.1	(X)	(X)	(X)	(X)
UTAH	2 839	11 735	5.0	26.4	86 488	354 120	2.4	8.6
VERMONT	3 784	14 075	.1	-2.9	32 441	117 260	3.1	3.6
VIRGINIA	13 643	82 932	5.7	15.1	468 672	1 635 979	5.4	10.3
WASHINGTON	19 421	105 485	-	4.2	(X)	(X)	(X)	(X)
WEST VIRGINIA	1 981	6 868	2.1	1.5	104 634	335 614	8.6	7.9
WISCONSIN	11 120	38 781	-8.9	-15.8	358 136	1 771 333	2.5	4.5
WYOMING	423	2 602	19.4	3 93.0	(X)	(X)	(X)	(X)
EXHIBIT: DISTRICT OF COLUMBIA	1 749	7 452	-.4	-.8	96 205	350 946	2.4	2.3

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 6. Collections of Selected State Taxes, Third Quarter of 1983 and Prior Periods—Continued

State	Corporation net income					Motor vehicle and operators' license				
	3d quarter 1983 (thousand dollars)	12-month periods				3d quarter 1983 (thousand dollars)	12-month periods			
		Year ended September 1983 (thousand dollars)	Percent change from--		Year ended September 1983 (thousand dollars)		Year ended September 1983 (thousand dollars)	Percent change from--		Year ended June 1983
UNITED STATES, TOTAL ²	2 902 913	13 286 356	.5	-4.2	1 579 238	6 562 951	3.1	6.1		
ALABAMA	36 274	133 718	1.9	8.5	10 013	41 966	2.2	1.8		
ALASKA	65 405	261 494	-1.8	-53.3	2 561	14 011	6.9	1.0		
ARIZONA	35 413	161 078	.4	28.3	20 470	106 978	.7	7.5		
ARKANSAS	22 022	87 221	.3	-6.3	26 377	73 141	.2	10.4		
CALIFORNIA	703 187	2 664 821	4.3	.7	159 648	572 298	-3.9	-15.4		
COLORADO	10 277	49 776	-7.5	-41.8	15 761	58 893	4.4	1.5		
CONNECTICUT	48 368	358 386	-2.7	-2.2	19 200	97 911	-.2	5.2		
DELAWARE	44 555	19 949	-33.0	-44.1	7 659	30 665	12.2	38.2		
FLORIDA	53 485	360 313	-9.2	-13.6	74 510	284 805	.3	3.5		
GEORGIA	56 479	251 495	4.9	-4.8	6 267	64 563	.6	8.5		
HAWAII	12 219	26 116	18.6	-34.9	2 101	8 998	2.5	3.7		
IDAHO	4 206	39 236	-1.1	-13.3	7 349	28 671	3.3	-26.4		
ILLINOIS	76 937	555 672	-8.2	-23.6	136 574	383 390	1.6	-.8		
INDIANA	40 700	142 144	1.6	-3.1	13 700	115 378	-2.6	4.0		
IOWA	29 119	136 010	-1.8	-8.9	106 658	242 999	59.0	60.8		
KANSAS	16 665	127 104	-10.1	6.7	15 801	74 409	1.3	-3.4		
KENTUCKY	43 293	171 060	-.6	-2.3	13 758	86 210	7.5	48.1		
LOUISIANA	55 733	314 013	-1.0	9.4	19 557	63 508	15.7	23.3		
MAINE	10 635	36 703	11.1	7.3	7 230	39 178	2.9	5.9		
MARYLAND	30 783	144 102	-2.9	-2.6	6 224	93 477	1.1	3.1		
MASSACHUSETTS	116 327	642 805	-2.7	7.8	30 978	126 951	8.2	14.2		
MICHIGAN	271 683	1 015 386	3.5	6.6	58 744	273 335	2.8	11.3		
MINNESOTA	68 495	246 081	-3.1	-25.2	46 216	197 754	3.0	11.5		
MISSISSIPPI	18 919	71 885	-4.5	8.5	9 960	54 507	3.9	9.8		
MISSOURI	35 429	132 840	12.0	9.2	27 080	126 090	2.5	7.6		
MONTANA	4 150	34 117	-4.8	-23.3	4 633	25 809	.2	3.4		
NEBRASKA	12 177	55 145	6.8	38.1	8 270	47 993	.9	2.3		
NEVADA	(X)	(X)	(X)	(X)	7 099	32 691	1.5	-4.0		
NEW HAMPSHIRE	17 445	74 634	.9	-8.0	6 539	32 227	2.7	-.3		
NEW JERSEY	160 779	680 958	2.5	-3.7	66 783	288 585	.9	4.7		
NEW MEXICO	11 091	44 475	-28.0	-30.7	7 965	42 534	4.7	2.8		
NEW YORK	320 805	1 453 770	5.0	17.4	110 000	394 762	10.1	17.3		
NORTH CAROLINA	63 506	296 348	-3.3	4.9	35 687	177 191	1.8	7.5		
NORTH DAKOTA	8 368	24 738	-19.1	-34.8	2 277	30 336	.7	-.5		
OHIO	10 274	412 734	-.5	-25.2	72 253	307 251	-.4	2.3		
OKLAHOMA	24 909	95 959	-7.1	-32.4	35 474	186 652	-.6	6.1		
OREGON	29 046	122 404	-2.2	-10.1	29 936	119 223	-.8	1.4		
PENNSYLVANIA	146 407	817 630	-1.5	-6.9	98 143	476 736	.4	16.0		
RHODE ISLAND	7 178	44 076	1.5	-12.5	4 182	22 448	2.0	11.0		
SOUTH CAROLINA	31 199	129 852	.5	-.7	4 500	45 789	.3	1.1		
SOUTH DAKOTA	4 892	5 650	3 585.7	3 452.3	971	16 205	.3	10.6		
TENNESSEE	41 709	200 428	-1.7	-2.0	22 627	123 401	3.4	7.0		
TEXAS	(X)	(X)	(X)	(X)	77 989	337 012	6.7	-.1		
UTAH	3 340	32 999	4.5	-16.2	6 209	31 529	2.5	27.9		
VERMONT	1 764	21 423	-15.7	-14.3	7 103	31 046	7.0	7.1		
VIRGINIA	50 430	192 757	5.2	5.4	38 815	166 735	3.1	36.5		
WASHINGTON	(X)	(X)	(X)	(X)	34 322	145 238	3.5	22.6		
WEST VIRGINIA	20 051	59 241	32.4	61.9	16 575	58 297	-.9	2.3		
WISCONSIN	85 935	338 610	-.3	-1.7	29 208	131 063	-7.0	3 17.7		
WYOMING	(X)	(X)	(X)	(X)	7 282	32 112	.4	-.9		
EXHIBIT: DISTRICT OF COLUMBIA	17 064	75 955	2.7	16.1	1 699	18 419	-.8	.1		

- Represents zero.

X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.³Reflects change in collection cycle.⁴Includes taxes collected for the five dependent transportation districts.

APPENDIX A

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 6 of this report.

ALABAMA

Individual income tax. Tax rates were increased effective January 1, 1982.

ARKANSAS

Tobacco product sales tax. Rate increases became effective March 10, 1983.

ALASKA

Motor fuel sales tax. Tax collection provisions were amended effective June 4, 1982.

CALIFORNIA

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon effective August 1, 1983.

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax retroactively to January 1, 1979. Amounts shown are residual collections.

COLORADO

General sales and gross receipts tax. Tax rate increased from 3 to 3.5 percent effective May 1, 1983.

Corporation net income tax. Oil and gas corporate income tax repealed applicable in 1981. Oil and gas corporations are subject to the graduated corporate net income tax beginning in 1982.

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon effective July 1, 1983.

ARIZONA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1983.

CONNECTICUT

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon effective April 1, 1983.

Motor fuel sales tax. Tax rate increased from 10 to 12 cents per gallon effective July 1, 1982.

Tobacco product sales tax. Rate increases became effective August 1, 1983.

APPENDIX A—Continued

DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 14 to 14.8 cents per gallon effective June 1, 1983.

HAWAII

Alcohol beverage sales tax. Portion of collections held in escrow pending adjudication.

Individual income tax. Tax credits were allowed for the 1981 tax liability.

Corporation net income tax. Tax credits were allowed for the 1982 tax liability.

IDAHO

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective March 3, 1983, and to 4.5 percent effective June 1, 1983.

Motor fuel sales tax. Tax rate increased from 12.5 to 14.5 cents per gallon effective April 14, 1983.

Alcohol beverage sales tax. Tax rate increases became effective July 1, 1982.

Motor vehicle and operators' license tax. Some rate decreases became effective July 1, 1982.

ILLINOIS

Motor fuel sales tax. Tax rate increased from 7.5 to 11 cents per gallon effective August 1, 1983.

INDIANA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1983, was 11.1 cents per gallon.

IOWA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective March 1, 1983.

KANSAS

Motor fuel sales tax. Tax rate increased from 8 to 10 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Tax rate increases became effective July 1, 1983.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1983, was 10 cents per gallon.

Alcohol beverage sales tax. New tax became effective June 1, 1982.

Motor vehicle and operators' license tax. New tax on motor carriers became applicable October 1, 1982. Staggered registration was initiated January 1, 1983.

LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective April 1, 1983.

Tobacco product sales tax. Rate increases became effective September 23, 1983.

MARYLAND

Motor fuel sales tax. Tax rate increased from 11 to 13.5 cents per gallon effective June 1, 1983.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1983, was 11 cents per gallon.

Tobacco product sales tax. Tax rate increases became effective July 11, 1983.

MICHIGAN

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective January 1, 1983.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective January 1, 1983.

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective May 1, 1983.

Individual income tax. Surcharge increased applicable January 1, 1983.

Corporation net income tax. Rate decreases became applicable January 1, 1982.

MISSISSIPPI

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1983, was 7 cents per gallon.

MISSOURI

General sales and gross receipts tax. Tax rate increased from 3.125 to 4.125 percent effective January 1, 1983.

Tobacco product sales tax. Rate increases became effective August 13, 1982.

MONTANA

Motor fuel sales tax. Tax rate increased from 9 to 15 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Rate increases became effective July 1, 1983.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 3.5 to 4 percent effective July 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1983, was 15.3 cents per gallon.

Tobacco product sales tax. Rate increases became effective May 1, 1982.

Individual income tax. Tax rate increased effective January 1, 1982.

Corporation net income tax. Tax rate increased effective January 1, 1983.

NEVADA

Tobacco product sales tax. Rate increases became effective July 1, 1983.

Alcohol beverage sales tax. Tax rate increased effective June 1, 1983.

NEW HAMPSHIRE

Tobacco product sales tax. Rate increases became effective August 15, 1983.

NEW JERSEY

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective January 3, 1983.

Tobacco product sales tax. Rate increases became effective July 1, 1983.

NEW MEXICO

General sales and gross receipts tax. Tax rate decreased from 3.5 to 3.75 percent effective July 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1983, was 11 cents per gallon.

Individual income tax. Tax rate decreased and credits were allowed for the 1981 tax year.

Corporation net income tax. Banks and financial corporations became exempt from tax effective January 1, 1982.

NEW YORK

Tobacco product sales tax. Tax rate increased effective April 1, 1983.

Alcohol beverage sales tax. Tax rate increased effective May 1, 1983.

Motor vehicle and operators' license tax. Various fees increased effective July 1, 1982.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective April 1, 1983.

Motor fuel sales tax. Tax rate increased from 8 to 13 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Tax rate increased effective April 1, 1983.

Alcohol beverage sales tax. Tax rate increased effective April 1, 1983.

OHIO

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of September 30, 1983, was 12 cents per gallon.

Corporation net income tax. Tax rates decreased applicable to the 1983 tax year.

OREGON

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Motor fuel sales tax. Tax rate increased from 11 to 12 cents per gallon effective August 6, 1983.

Motor vehicle and operators' license tax. New tax was imposed on heavy trucks effective April 1, 1983.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1983, was 13 cents per gallon.

Individual income tax. Tax rate increased applicable to 1983 tax year.

Motor vehicle and operators' license tax. Rate increases became effective December 31, 1982.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1983, was 13 cents per gallon.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1983, was 13 cents per gallon.

TENNESSEE

General sales and gross receipts tax. Gasoline became subject to the general sales tax effective January 1, 1983.

Individual income tax. Surtax was imposed on the 1982 liability.

UTAH

General sales and gross receipts tax. Tax rate increased from 4 to 4.125 percent effective July 1, 1983.

Tobacco product sales tax. Rate increases became effective July 1, 1982.

Alcohol beverage sales. Rate increases became effective July 1, 1983.

Motor vehicle and operators' license tax. Rate increases became effective June 28, 1982.

VERMONT

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 1, 1982.

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective May 1, 1983.

Tobacco product sales tax. Rate increases became effective August 15, 1983.

VIRGINIA

Alcohol beverage sales tax. Tax rate increases became effective August 1, 1982.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1982.

WASHINGTON

General sales and gross receipts tax. Tax rate increased from 5.4 to 6.5 percent effective March 1, 1983.

Motor fuel sales tax. Tax rate increased from 12 to 16 cents per gallon effective July 1, 1983.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1982.

WEST VIRGINIA

Corporation net income tax. Tax rate increased and surtax imposed effective January 1, 1983.

WISCONSIN

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective May 1, 1982.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1983, was 15 cents per gallon.

Motor vehicle and operators' license tax. Rate increases became effective October 1, 1982.

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APPENDIX B

Seasonal Factors for Tax Collections, Third Quarter of 1983 and Prior Periods

Period	Level of tax-imposing government		Type of tax						
	State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' license	All other
QUARTERS									
1983:									
3D QUARTER . . .	93.4	85.3	81.5	96.9	103.0	97.2	81.8	86.8	90.7
2D QUARTER . . .	112.1	85.0	82.6	101.0	98.5	108.5	137.8	109.7	118.6
1ST QUARTER . . .	99.7	101.8	100.6	102.6	95.9	94.8	102.7	122.7	99.8
1982:									
4TH QUARTER . . .	95.0	127.8	135.1	99.5	102.6	99.5	78.0	81.3	91.0
3D QUARTER . . .	93.3	85.5	81.8	96.9	102.8	97.2	81.2	86.1	90.6
2D QUARTER . . .	112.1	84.9	82.5	100.9	98.6	108.5	138.1	109.5	118.7
1ST QUARTER . . .	99.7	101.7	100.4	102.8	96.1	94.8	103.1	124.0	99.9
1981:									
4TH QUARTER . . .	94.8	127.9	135.0	99.5	102.5	99.5	77.7	80.9	90.8
3D QUARTER . . .	93.2	85.7	82.2	96.8	102.6	97.1	80.4	84.7	90.5
2D QUARTER . . .	112.2	85.0	82.8	100.7	98.7	108.7	138.5	109.5	118.8
1ST QUARTER . . .	100.1	100.9	99.1	103.2	96.3	94.7	104.1	126.2	100.1
1980:									
4TH QUARTER . . .	94.6	128.5	135.8	99.4	102.3	99.5	77.2	80.1	90.4
3D QUARTER . . .	93.0	85.7	82.3	96.8	102.5	96.9	79.4	82.7	90.6
2D QUARTER . . .	112.2	85.2	83.5	100.4	98.9	108.9	138.8	109.9	119.0
1ST QUARTER . . .	100.5	99.8	97.3	103.6	96.4	94.7	105.7	129.3	100.2
1979:									
4TH QUARTER . . .	94.2	129.3	136.8	99.2	101.9	99.6	76.2	78.5	89.9
3D QUARTER . . .	92.8	85.7	82.4	96.7	102.5	96.4	78.1	80.7	90.7
2D QUARTER . . .	112.4	85.6	84.5	100.0	99.3	109.5	139.1	109.8	119.3
1ST QUARTER . . .	101.2	98.4	95.1	104.4	96.3	94.8	107.6	134.0	100.5

Note: The adjustment factors shown in this table have been developed from unadjusted data collected in this survey from the first quarter of 1970 to the current quarter. The adjustment factors reflect the elimination of seasonal variation only. See text. Adjusted tax collections in table 4 are derived by dividing these factors (expressed as ratios) into the unadjusted data for the tax grouping shown above. The figure for total tax collections, adjusted, was derived by summing the adjusted data for the individual types of taxes.

* U.S. Government Printing Office : 1984 - 420-996/1083

